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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
WESTERN DIVISION

12 PHILADELPHIA INDEMNITY
13 INSURANCE COMPANY,

14 Plaintiff,

15 v.
16 LA PAYROLL, TOVMAS GRIGORYAN,
17 DMITRI PAIU, GENE MOROZ, et al.,

18 Defendants.

19 Case No. CV14-2747 DSF (ASx)

20 **JUDGMENT**

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1 The Court having approved the Final Claim Payment Recommendation
2 submitted by Plaintiff Philadelphia Indemnity Insurance Company,
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4 IT IS THEREFORE ORDERED, ADJUDGED AND DECREED, that a
5 final judgment shall be had and entered in this action as to each defendant in the
6 amounts stated in the "Payment" column of the Final Claim Payment
7 Recommendation, which is attached as Exhibit A hereto.
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9 IT IS FURTHER ORDERED, ADJUDGED AND DECREED, that Plaintiff
10 is dismissed and discharged from this interpleader action and from any and all
11 further liability by the deposit of the limits of liability of \$3,000,000 of the
12 Philadelphia Indemnity Insurance Company Accountants Professional Liability
13 Insurance Policy No. PHSD813456 ("Policy") into the Registry of the Court and
14 by exhaustion of the Policy, and that all defendants named in the action, or their
15 beneficiaries or assignees, are enjoined from instituting or prosecuting any
16 proceeding in any court against Philadelphia in connection with the Policy.
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19 **IT IS SO ORDERED.**

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21 DATED: 9/22/15



22 HONORABLE DALE S. FISCHER
23 UNITED STATES DISTRICT JUDGE
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EXHIBIT A

CLAIM INFORMATION AND PAYMENT RECOMMENDATION SPREADSHEET
(PART 1)

Claimant Defendant	IRS 3rd Q Tax Liability	IRS 4th Q Tax Liability	IRS 940 Tax Liability	EDD 3rd Q Tax Liability	EDD 4th Q Tax Liability	Other State Taxes (3rd & 4th Qs)	Defense Costs re Tamayo Produce Matter	Total Tax Liability	Payment
Gene Moroz							\$8,788.60	\$8,788.60	\$4,866.61
1212 West dba Metro West Apartments	\$873.88	\$0.00	\$0.00	\$84.93	\$603.90			\$1,562.71	\$865.34
1770 East Colorado, Inc.	\$18,506.10	\$18,895.29	\$2,887.95	\$2,133.28	\$3,421.87			\$45,844.49	\$25,385.99
8025 Sepquleda LLC	\$14,299.03	\$13,554.73	\$1,442.18	\$1,335.03	\$1,572.74			\$32,203.71	\$17,832.52
Acqui Corp.	\$2,349.57	\$4,126.53	\$293.50	\$0.00	\$0.00			\$6,769.60	\$3,748.61
Act One, Inc.	\$7,926.19	\$7,510.93	\$0.00	\$740.30	\$681.17			\$16,858.59	\$9,335.30
Adalta Inc.	\$4,645.95	\$15,660.95	\$105.00	\$898.56	\$5,430.06			\$26,740.52	\$14,807.33
All City Employees Benefits Service Association	\$16,010.97	\$19,781.61	\$920.23	\$2,129.54	\$2,777.44			\$41,619.79	\$23,046.60
American Development Corporation	\$9,638.83	\$8,517.81	\$814.42	\$819.63	\$896.07			\$20,686.76	\$11,455.11
Aristocrat Products Inc.	\$4,525.76	\$4,127.14	\$315.35	\$527.41	\$581.54			\$10,077.20	\$5,580.16
Awfimex Inc.	\$2,710.02	\$2,710.02	\$105.00	\$232.68	\$232.68			\$5,990.40	\$3,317.13
Babak Elia Dardashti D.D.S. Inc.									
Barba Dental Corporation									
Beachwood Housing Partners, Ltd., A California Limited Partnership									
Beverly Hills Rejuvenation Center Inc.									

CLAIM INFORMATION AND PAYMENT RECOMMENDATION SPREADSHEET
(PART 1)

Claimant Defendant	IRS 3rd Q Tax Liability	IRS 4th Q Tax Liability	IRS 940 Tax Liability	EDD 3rd Q Tax Liability	EDD 4th Q Tax Liability	Other State Taxes (3rd & 4th Qs)	Defense Costs re Tamayo Produce Matter	Total Tax Liability	Payment
Beverly Hills Rejuvenation Medical Associates Inc.	\$33,417.84	\$31,453.19	\$118.58	\$5,764.65	\$5,968.00			\$76,722.26	\$42,484.29
Cam Consulting LLC	\$5,393.46	\$4,494.55	\$105.00	\$1,067.52	\$889.60			\$11,950.13	\$6,617.28
C.A.R.E. Fertility	\$40,910.47	\$37,963.42	\$2,340.42	\$7,797.06	\$6,711.15			\$95,722.52	\$53,005.51
Care Fertility Surgery Center Inc.	\$0.00	\$9,422.54	\$105.00	\$0.00	\$2,528.54			\$12,056.08	\$6,675.95
CCS Limited Liability Company dba Euro Pane Bakery	\$39,237.95	\$46,730.96	\$5,009.42	\$3,211.42	\$4,865.19			\$99,054.94	\$54,850.81
Charles West individually and dba Go West and Go West Construction	\$3,721.90	\$1,505.04	\$311.63	\$392.66	\$394.26			\$6,325.49	\$3,502.69
Centerpointe Church dba Centerpointe Ministries and The Lamb's Fellowship	\$27,878.14	\$39,273.98	\$0.00	\$1,758.45	\$1,523.74			\$70,434.31	\$39,002.39
Chase Paragon Associates Inc.	\$2,520.90	\$2,520.90	\$105.00	\$377.14	\$377.16			\$5,901.10	\$3,267.68
Children In Motion LLC	\$27,259.59	\$26,442.28	\$2,646.25	\$2,591.39	\$2,488.54			\$61,428.05	\$34,015.25
Cyberquest Computers Inc.	\$3,162.04	\$5,003.64	\$105.00	\$0.00	\$0.00			\$8,270.68	\$4,579.82
Daniel Suklja individually and dba Postal Annex No. 102	\$4,779.39	\$5,257.32	\$652.59	\$367.68	\$637.90			\$11,694.88	\$6,475.94
DP Ales Inc.	\$14,439.93	\$14,442.73	\$1,680.80	\$1,755.68	\$1,876.28			\$34,195.42	\$18,935.42

CLAIM INFORMATION AND PAYMENT RECOMMENDATION SPREADSHEET
(PART 1)

Claimant Defendant	IRS 3rd Q Tax Liability	IRS 4th Q Tax Liability	IRS 940 Tax Liability	EDD 3rd Q Tax Liability	EDD 4th Q Tax Liability	Other State Taxes (3rd & 4th Qs)	Defense Costs re Tamayo Produce Matter	Total Tax Liability	Payment
DPA Investments Inc. (DPA Investments Inc. dba Vagabond Inn Hotel Circle)	\$28,435.64	\$22,701.62	\$3,660.08	\$2,566.86	\$3,498.76			\$60,862.96	\$33,702.34
DPA Limited Co. Inc.	\$25,606.86	\$25,284.43	\$3,635.96	\$2,704.34	\$3,540.66			\$60,772.25	\$33,652.11
El Cajon Investments Inc. (El Cajon Investments Inc. dba Relax Inn & Suites)	\$4,796.28	\$5,367.09	\$735.41	\$358.77	\$929.34			\$12,186.89	\$6,748.38
Farmers Daughter Hotel Group	\$8,343.72	\$6,867.36	\$420.00	\$0.00	\$0.00			\$15,631.08	\$8,655.57
Fenton & Nelson LLP Fertilityties	\$158,613.96	\$186,273.87	\$2,748.15	\$34,081.75	\$44,372.94	\$210.00	\$3,100.87	\$426,090.67	\$235,944.01
Francisco Gutierrez individually and dba Latinos United Learning Center	\$13,298.52	\$9,512.74	\$210.00	\$2,842.08				\$28,964.21	\$16,038.68
Genessey Management And Development LLC	\$2,361.39	\$2,104.53	\$621.38	\$185.68	\$462.71			\$5,735.69	\$3,176.09
Gerald Hart Stanley Swartz Irv dba Desert View Apartments	\$95,264.80	\$62,650.02	\$89.68	\$14,277.61	\$0.00			\$172,282.11	\$95,399.72
Glassplax GLB Realcorp	\$7,263.85	\$8,750.21	\$631.68	\$760.68	\$830.84				

CLAIM INFORMATION AND PAYMENT RECOMMENDATION SPREADSHEET
(PART 1)

Claimant Defendant	IRS 3rd Q Tax Liability	IRS 4th Q Tax Liability	IRS 940 Tax Liability	EDD 3rd Q Tax Liability	EDD 4th Q Tax Liability	Other State Taxes (3rd & 4th Qs)	Defense Costs re Tamayo Produce Matter	Total Tax Liability	Payment
Hollywood West Tenant Action Committee	\$2,812.40	\$0.00	\$0.00	\$342.35	\$563.02			\$3,717.77	\$2,058.68
Holtz Construction Inc.	\$4,739.00	\$4,062.00	\$315.00	\$6,077.50	\$5,630.88			\$20,824.38	\$11,531.32
Hundai Medical Corporation	\$14,194.11	\$7,503.54	\$105.00	\$3,954.95	\$2,564.10			\$28,321.70	\$15,682.90
J O Armor Investments dba Riviera Apartments	\$2,469.48	\$0.00	\$0.00	\$1,511.31	\$1,229.97			\$5,210.76	\$2,885.41
J. Won Corporation	\$29,865.28	\$30,044.73	\$210.00	\$0.00	\$5,509.88			\$65,629.89	\$36,341.98
Jeff Lee & Associates Inc.	\$4,190.73	\$7,357.89	\$210.00	\$416.44	\$0.00			\$12,175.06	\$6,741.83
Jesus Galindo individually and dba M&J Truck and Delivery Service									\$0.00
Joseph & Galina Samuel dba Bel Air Guest Home	\$5,752.90	\$7,969.09	\$905.01	\$381.28	\$0.00			\$15,008.28	\$8,310.70
Juan C. Anaya individually and dba Taqueria Los Anaya	\$8,379.02	\$0.00	\$0.00	\$539.36	\$0.00			\$8,918.38	\$4,938.48
Jupiter Holdings LLC dba Apheta Family Office	\$12,902.02	\$20,479.07	\$315.00	\$2,407.81	\$3,370.42			\$39,474.32	\$21,858.56
La Reina By Bhansali Inc.	\$15,489.06	\$15,489.06	\$420.00	\$1,927.35	\$2,371.67			\$35,697.14	\$19,766.98
Logo Joe's Inc.	\$6,307.58	\$6,716.24	\$422.65	\$567.67	\$662.84			\$14,676.98	\$8,127.25
Long Beach Affordable Housing Coalition Inc.	\$18,171.00	\$24,042.86	\$0.00	\$740.94	\$1,103.55			\$44,058.35	\$24,396.93

CLAIM INFORMATION AND PAYMENT RECOMMENDATION SPREADSHEET
(PART 1)

Claimant Defendant	IRS 3rd Q Tax Liability	IRS 4th Q Tax Liability	IRS 940 Tax Liability	EDD 3rd Q Tax Liability	EDD 4th Q Tax Liability	Other State Taxes (3rd & 4th Qs)	Defense Costs re Tamayo Produce Matter	Total Tax Liability	Payment
Los Anaya Inc.	\$3,351.00	\$10,364.22	\$1,077.45	\$986.23	\$0.00			\$15,778.90	\$8,737.43
Los Angeles Strength And Conditioning LLC	\$0.00	\$27,668.56	\$451.75	\$1,295.08	\$994.43			\$30,409.82	\$16,839.17
Madison Et Cie Inc.	\$0.00	\$0.00	\$210.00	\$15,269.72	\$11,307.31			\$26,787.03	\$14,833.09
Mehran Company L.L.C.	\$36,656.17	\$41,677.33	\$1,588.88	\$0.00	\$0.00	\$7,084.25		\$87,006.63	\$48,179.17
MGC Project Management Inc.	\$31,272.36	\$43,586.68	\$1,183.18	\$5,953.63	\$6,705.66			\$88,701.51	\$49,117.69
Michael Okun	\$1,933.90	\$2,165.68	\$105.00	\$472.10	\$0.00			\$4,676.68	\$2,589.67
Mission Bay Hospitality, Inc. (Mission Bay Hospitality Inc. dba Marina Inn & Suites)	\$15,815.67	\$12,072.20	\$1,552.99	\$1,916.06	\$2,524.75			\$33,881.67	\$18,761.68
Natha Assoc. Inc.	\$23,161.14	\$18,974.02	\$2,580.19	\$2,019.68	\$0.00			\$46,735.03	\$25,879.12
Pacific Coast Lodging Inc. (Pacific Coast Lodging Inc. dba Howard Johnson)	\$3,186.14	\$12,467.70	\$1,466.82	\$267.92	\$3,450.80			\$20,839.38	\$11,539.63
Paradigm Treatment Centers Inc.	\$18,470.98	\$33,180.81	\$1,644.63	\$1,170.32	\$5,396.02			\$59,862.76	\$33,148.48
Penmar Management & Finance Incorporated	\$9,850.60	\$10,672.08	\$751.27	\$610.32	\$1,191.16			\$23,075.43	\$12,777.82
Pica & Sullivan Architects Limited	\$36,006.58	\$57,403.60	\$993.96	\$6,265.47	\$10,049.11			\$110,718.72	\$61,309.53

CLAIM INFORMATION AND PAYMENT RECOMMENDATION SPREADSHEET
(PART 1)

Claimant Defendant	IRS 3rd Q Tax Liability	IRS 4th Q Tax Liability	IRS 940 Tax Liability	EDD 3rd Q Tax Liability	EDD 4th Q Tax Liability	Other State Taxes (3rd & 4th Qs)	Defense Costs re Tamayo Produce Matter	Total Tax Liability	Payment
Point Loma Investments Inc.									
Point Loma Investments Inc. dba Point Loma Inn & Suites)	\$1,633.23	\$2,300.68	\$484.95	\$101.81	\$466.21			\$4,986.88	\$2,761.44
P.S. Patel Professional Dental Corp.	\$40,933.25	\$33,762.76	\$2,487.25	\$0.00	\$0.00			\$77,183.26	\$42,739.56
Psych Me LLC	\$9,259.37	\$0.00	\$1,139.28	\$2,012.01	\$0.00			\$12,410.66	\$6,872.30
Purity Salon LLC dba Salon Pure	\$6,666.93	\$13,151.02	\$767.38	\$857.95	\$2,111.26			\$23,554.54	\$13,043.12
Radiant Pictures Inc.	\$37,801.91	\$65,086.96	\$420.00	\$8,050.87	\$14,446.33			\$125,806.07	\$69,664.02
RDG Woodwinds Inc.	\$22,769.89	\$30,452.13	\$840.00	\$4,005.11	\$5,291.45			\$63,358.58	\$35,084.26
Renee Claire Inc.	\$91,241.68	\$127,687.73	\$5,563.64	\$16,248.70	\$27,099.49	\$1,570.62		\$229,411.86	\$149,184.48
Rising Moon Enterprises Inc.	\$0.00	\$137,536.50	\$2,477.53	\$0.00	\$0.00			\$140,014.03	\$77,531.55
Ron Ellis Racing Stable	\$35,551.27	\$28,899.49	\$3,558.06	\$4,783.71	\$4,067.30			\$76,859.83	\$42,560.46
Rough Trade Gear Inc	\$0.00	\$44,360.74	\$827.40	\$1,208.18	\$1,029.81			\$47,426.13	\$26,261.81
Santa Clara Investments Inc. (Santa Clara Investments Inc. dba Vagabond Inn)	\$13,119.20	\$15,518.54	\$1,540.96	\$1,273.69	\$2,428.50			\$33,880.89	\$18,761.25
Sepulveda Rehabilitation Center LLC	\$6,733.91	\$4,477.55	\$457.74	\$899.45	\$0.00			\$12,568.65	\$6,959.78

CLAIM INFORMATION AND PAYMENT RECOMMENDATION SPREADSHEET
(PART 1)

Claimant Defendant	IRS 3rd Q Tax Liability	IRS 4th Q Tax Liability	IRS 940 Tax Liability	EDD 3rd Q Tax Liability	EDD 4th Q Tax Liability	Other State Taxes (3rd & 4th Qs)	Defense Costs re Tamayo Produce Matter	Total Tax Liability	Payment
Shane Dinsdale individually and dba S D Painting	\$2,166.13	\$704.32	\$210.00	\$159.38	\$40.00			\$3,279.83	\$1,816.18
Sheridan Chiropractic Inc.	\$30,768.42	\$21,148.49	\$0.00	\$6,195.12	\$5,439.19			\$63,551.22	\$35,190.94
Smog Stop Shop Inc.	\$4,127.21	\$3,556.42	\$539.65	\$549.23	\$456.45			\$9,228.96	\$5,110.46
Steven Driss Insurance Agency Inc.	\$1,772.03	\$9,122.75	\$454.02	\$0.00	\$1,363.32			\$12,712.12	\$7,039.23
Steven Song Design Lab LLC	\$0.00	\$4,509.21	\$219.38	\$0.00	\$0.00			\$4,728.59	\$2,618.42
Stover Seed Co.	\$116,752.83	\$95,636.04	\$3,858.70	\$18,435.93	\$15,083.85			\$249,767.35	\$138,306.50
Strive Foundation	\$11,247.24	\$17,372.80	\$0.00	\$1,652.83	\$3,902.49			\$34,175.36	\$18,924.31
Tabesh Corporation	\$7,326.11	\$8,870.59	\$772.95	\$681.77	\$1,363.07			\$19,014.49	\$10,529.11
Tamayo Produce Inc.	\$29,304.90	\$33,106.68	\$2,670.42	\$3,157.91	\$0.00			\$68,239.91	\$37,787.26
Tart Restaurant	\$0.00	\$0.00	\$0.00					\$0.00	\$0.00
Temecula Valley Sheet Metal, Inc.	\$30,651.93	\$32,187.48	\$1,100.00	\$3,166.96	\$0.00			\$67,106.37	\$37,159.57
The Compliance Institute LLC	\$55,935.86	\$47,156.38	\$840.00	\$12,867.65	\$11,137.74			\$127,937.63	\$70,844.35
The Fallbrook Group LLC	\$72,335.26	\$78,804.33	\$8,315.25	\$6,205.37	\$9,898.40			\$175,558.61	\$97,214.06
The Hazelton Group LLC	\$45,202.38	\$52,633.53	\$6,649.14	\$7,596.94	\$7,274.82			\$119,356.81	\$66,092.80
The Long Beach Group LLC	\$41,424.91	\$44,978.71	\$4,801.51	\$4,180.15	\$6,020.62			\$101,405.90	\$56,152.64
The Washington Group LLC	\$0.00	\$37,556.49	\$2,781.14	\$0.00	\$9,478.91			\$49,816.54	\$27,585.48
Third Street Enterprises LLC	\$4,649.36	\$8,783.47	\$1,114.41	\$403.48	\$1,409.47			\$16,360.19	\$9,059.31

CLAIM INFORMATION AND PAYMENT RECOMMENDATION SPREADSHEET
(PART 1)

Claimant Defendant	IRS 3rd Q Tax Liability	IRS 4th Q Tax Liability	IRS 940 Tax Liability	EDD 3rd Q Tax Liability	EDD 4th Q Tax Liability	Other State Taxes (3rd & 4th Qs)	Defense Costs re Tamayo Produce Matter	Total Tax Liability	Payment
Toro Stoneworks Inc.	\$667.86	\$667.86	\$265.20	\$43.65	\$69.86			\$1,714.43	\$949.35
Total Billing & Consulting Services Inc.	\$27,081.90	\$12,704.05	\$1,892.31	\$2,867.41	\$0.00			\$44,545.67	\$24,666.78
Travel Like A Rock Star Inc.	\$21,476.31	\$20,571.11	\$217.50	\$0.00	\$4,990.66			\$47,255.58	\$26,167.37
Vincent Jose Avalos individually and dba Your City Termite & Pest Management	\$3,097.20	\$2,772.52	\$186.93	\$269.46	\$798.18			\$7,124.29	\$3,945.01
West Coast Investments Inc. (West Coast Investments Inc. dba Pacific Inn & Suites)	\$10,780.56	\$10,516.30	\$1,453.23	\$876.61	\$1,833.74			\$25,460.44	\$14,098.50
WSR Publishing Inc.	\$7,794.75	\$8,155.05	\$525.00	\$990.53	\$1,048.29			\$18,513.62	\$10,251.76
With God All Things Are Possible	\$21,299.69	\$21,553.15	\$0.00	\$2,241.64	\$0.00			\$45,094.48	\$24,970.68
Aastha Inc. dba California Pediatric Care	\$3,701.32	\$4,685.85	\$469.29	\$0.00	\$0.00			\$8,856.46	\$4,904.19
Big Broadcasting Inc.	\$5,916.31	\$5,854.35	\$422.50	\$0.00	\$0.00			\$12,193.16	\$6,751.86
Bilal Cuisine Inc.	\$7,998.39	\$8,672.38	\$975.12	\$720.85	\$782.52			\$19,149.26	\$10,603.74
Chef Eric's Culinary Classroom LLC	\$4,404.76	\$4,785.83	\$540.32	\$39.80	\$0.00			\$9,770.71	\$5,410.45
KillaMX MMA Consulting LLC	\$5,314.99	\$0.00	\$0.00	\$641.42	\$103.67			\$6,060.08	\$3,355.72
Kymaerica.Com LLC	\$0.00	\$24,437.48	\$210.00	\$1,119.14	\$1,011.93			\$26,778.55	\$14,828.39

CLAIM INFORMATION AND PAYMENT RECOMMENDATION SPREADSHEET
(PART 1)

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Los Angeles Restoration & Design Inc.	\$8,626.56	\$8,145.24	\$517.78	\$1,307.54	\$1,446.48			\$20,043.60	\$11,098.97
Nigel Sherry dba The Lead Pencil Design Studio	\$3,175.16	\$4,156.30	\$210.00	\$423.02	\$525.71			\$8,490.19	\$4,701.37
New Building Stones	\$1,482.29	\$7,189.25	\$0.00	\$94.48	\$1,263.94			\$10,029.96	\$5,554.00
Nu Building Blocks LLC	\$6,071.04	\$7,159.22	\$967.30	\$390.16	\$759.72			\$15,347.44	\$8,498.51
Rhys Ellis LLC	\$98,283.33	\$85,601.19	\$5,698.37	\$0.00	\$0.00			\$189,582.89	\$104,979.88
Sarah Dubowski dba Hollywood Janitorial	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00
Shiva J. Holding LLC dba Ramada Sea World	\$10,476.73	\$7,905.55	\$1,856.79	\$0.00	\$0.00			\$20,239.07	\$11,207.21
Stanford Media Group Inc	\$11,924.76	\$5,336.75	\$463.85	\$435.85	\$1,391.15			\$19,552.36	\$10,826.95
Surftides Beach Resort Inc	\$39,613.53	\$28,563.81	\$1,936.02	\$0.00	\$0.00			\$70,113.36	\$38,824.66
Surftides Ki West Restaurant and Lounge	\$31,600.08	\$21,540.59	\$1,847.37	\$0.00	\$0.00			\$54,988.04	\$30,449.15
Wilorna Enterprises LLC	\$65,015.10	\$65,074.83	\$8,066.80	\$0.00	\$0.00			\$138,156.73	\$76,503.09
TOTAL	\$2,153,248.74	\$2,508,288.76	\$137,598.87	\$276,611.62	\$324,500.67	\$8,654.87	\$8,788.60	\$5,417,692.13	\$3,000,000.00